

Moved by Brackett

Seconded by Lacey

IN THE SENATE
SENATE AMENDMENT TO SENATE AMENDMENT TO H.B. NO. 312

AMENDMENT TO THE BILL

On page 1 of the printed bill, delete lines 9 through 42; and delete pages 2 through 9.

AMENDMENT TO THE AMENDMENT

On page 1 of the printed amendment, delete lines 1 through 34; delete pages 2 and 3; and on page 4, delete lines 1 through 23, and insert:

"SECTION 1. That Section 49-402, Idaho Code, be, and the same is hereby amended to read as follows:

49-402. ANNUAL REGISTRATION. (1) The annual fee for operating each pickup truck, each neighborhood electric vehicle and each other motor vehicle having a maximum gross weight not in excess of eight thousand (8,000) pounds and that complies with the federal motor vehicle safety standards as defined in section 49-107, Idaho Code, shall be:

Vehicles one (1) and two (2) years old	\$4869.00
Vehicles three (3) and four (4) years old	\$3657.00
Vehicles five (5) and six (6) years old	\$3657.00
Vehicles seven (7) and eight (8) years old	\$2445.00
Vehicles over eight (8) years old	\$2445.00

There shall be twelve (12) registration periods, starting in January for holders of validation registration stickers numbered 1, and proceeding consecutively through December for holders of validation registration stickers numbered 12, each of which shall start on the first day of a calendar month and end on the last day of the twelfth month from the first day of the beginning month. Registration periods shall expire midnight on the last day of the registration period in the year designated by the validation registration sticker. The numeral digit on the validation registration stickers shall, as does the registration card, fix the registration period under the staggered registration system for the purpose of reregistration and notice of expiration.

A vehicle that has once been registered for any of the above designated periods shall, upon reregistration, be registered for the period bearing the same number, and the registration card shall show and be the exclusive proof of the expiration date of registration and licensing. Vehicles may be initially registered for less than a twelve (12) month period, or for more than a twelve (12) month period, and the fee prorated on a monthly basis if the fractional registration tends to fulfill the purpose of the monthly series registration system.

1 (2) For all school buses operated either by a nonprofit, nonpublic
2 school or operated pursuant to a service contract with a school district for
3 transporting children to or from school or in connection with school ap-
4 proved activities, the annual fee shall be twenty-four dollars (\$24.00) and
5 shall be subject to staggered registration for the purpose of reregistration
6 and notice of expiration.

7 (3) For all motorcycles and motor-driven cycles which comply with the
8 federal motor vehicle safety standards, operated upon the public highways,
9 the annual fee shall be ~~nine~~ nineteen dollars (~~\$9~~19.00) and shall be subject
10 to staggered registration for the purpose of reregistration and notice of
11 expiration.

12 (4) For operation of an all-terrain vehicle, utility type vehicle or
13 motorbike, excluding a motorbike with an engine displacement of fifty (50)
14 cubic centimeters or less, on city, county or highway district roads or
15 highways open to such use, a restricted vehicle license plate fee pursuant
16 to section 49-450, Idaho Code, shall be paid. In addition, the registration
17 fee specified in section 67-7122, Idaho Code, shall be paid as provided in
18 section 67-7122, Idaho Code. The registration and restricted vehicle li-
19 cense plate exemption provided in section 49-426(2), Idaho Code, applies
20 to all-terrain vehicles, utility type vehicles, motorbikes and motorcycles
21 used for the purposes described in subsection (2) of section 49-426, Idaho
22 Code. Nonresidents shall be allowed to purchase a restricted vehicle li-
23 cense plate and sticker for an all-terrain vehicle, utility type vehicle or
24 motorbike.

25 (5) For all motor homes the fee shall be as specified in subsection (1)
26 of this section and shall be in addition to the fees provided for in section
27 49-445, Idaho Code.

28 (6) Registration fees shall not be subject to refund.

29 (7) A financial institution or repossession service contracted to
30 a financial institution repossessing vehicles under the terms of a secu-
31 rity agreement shall move the vehicle from the place of repossession to the
32 financial institution's place of business on a repossession plate. The
33 repossession plate shall also be used for demonstrating the vehicle to a
34 prospective purchaser for a period not to exceed ninety-six (96) hours. The
35 registration fees for repossession plates shall be as required in subsection
36 (1) of this section for a vehicle one (1) and two (2) years old. All other
37 fees required under chapter 4, title 49, Idaho Code, shall be in addition to
38 the registration fee. The repossession plate shall be subject to staggered
39 registration for the purpose of reregistration and notice of expiration.

40 (8) A wrecker or towing business engaged in the process of towing motor-
41 ized vehicles, which have been wrecked, abandoned, salvaged or may be dis-
42 abled, may apply for a wrecker plate to be displayed on those vehicles being
43 towed, provided the power unit is properly registered under this chapter.
44 The registration fees for wrecker plates shall be as required in subsection
45 (1) of this section for a vehicle one (1) and two (2) years old. All other
46 fees required under chapter 4, title 49, Idaho Code, shall be in addition to
47 the registration fee and shall be subject to staggered registration for the
48 purpose of reregistration and notice of expiration.

49 (9) In addition to the annual registration fee in this section, there
50 shall be an initial program fee of twenty-five dollars (\$25.00) and an an-

1 nual program fee of fifteen dollars (\$15.00) for all special license plate
 2 programs for those license plates issued pursuant to sections 49-404A,
 3 49-407, 49-408, 49-409, 49-414, 49-416, 49-418 and 49-418D, Idaho Code. For
 4 special plates issued pursuant to sections 49-406 and 49-406A, Idaho Code,
 5 there shall be an initial program fee of twenty-five dollars (\$25.00) but
 6 there shall be no annual renewal fee. For special plates issued pursuant
 7 to sections 49-415C, 49-415D, 49-415E, 49-416A, 49-416B, 49-416C, 49-416D,
 8 49-416E, 49-417, 49-417A, 49-417B, 49-417C, 49-417D, 49-417E, 49-418A,
 9 49-418B, 49-418C, 49-418E, 49-419, 49-419A, 49-419B, 49-419C, 49-419D,
 10 49-419E, 49-420, 49-420A, 49-420B, 49-420C, 49-420D, 49-420E, 49-420G,
 11 49-420H, 49-420I, 49-420J, 49-420K, 49-420L and 49-420M, Idaho Code, and any
 12 new special plate program effective on and after January 1, 2013, pursuant
 13 to section 49-402D, Idaho Code, there shall be an initial program fee of
 14 thirty-five dollars (\$35.00) and an annual program fee of twenty-five dol-
 15 lars (\$25.00). The fees contained in this subsection shall be applicable to
 16 all new special plate programs and shall be subject to staggered registra-
 17 tion for the purpose of reregistration and notice of expiration. The initial
 18 program fee and the annual program fee shall be deposited in the state high-
 19 way account and shall be used to fund the cost of administration of special
 20 license plate programs, unless otherwise specified by law.

21 (10) Any vehicle that does not meet federal motor vehicle safety stan-
 22 dards shall not be registered and shall not be permitted to operate on public
 23 highways of the state, as defined in section 40-117, Idaho Code, unless oth-
 24 erwise specifically authorized.

25 (11) In addition to annual registration fees as provided in this sec-
 26 tion, registrants may pay a fee to purchase an Idaho state parks passport
 27 authorizing resident motor vehicle entry into all Idaho state parks. Reg-
 28 istrants may pay the fee for a one (1) year or two (2) year period of time.
 29 The fee shall be ten dollars (\$10.00) for one (1) year and twenty dollars
 30 (\$20.00) for two (2) years. All fees collected pursuant to this subsection
 31 shall be deposited into the park and recreation fund and shall be subject to
 32 appropriation. Fees collected pursuant to this subsection shall not be con-
 33 sidered a motor vehicle registration fee as provided in section 17, article
 34 VII, of the constitution of the state of Idaho.

35 SECTION 2. That Section 49-434, Idaho Code, be, and the same is hereby
 36 amended to read as follows:

37 49-434. OPERATING FEES. (1) There shall be paid on all commercial ve-
 38 hicles, noncommercial vehicles, and on all farm vehicles having a maximum
 39 gross weight not in excess of sixty thousand (60,000) pounds, an annual reg-
 40 istration fee or a staggered registration fee for the purpose of reregistra-
 41 tion and notice of expiration in accordance with the following schedule.

1 Unladen Weight for Wreckers	Annual Registration Fee	
2 Maximum Gross Weight	Noncommercial and	Commercial
3 For Other Vehicles (Pounds)	Farm Vehicles	Vehicles and Wreckers
4		
5 8,001-16,000 inc.	\$ 48.00	\$ 48.00
6 16,001-26,000 inc.	61.08	143.40
7 26,001-30,000 inc.	91.68	223.80
8 30,001-40,000 inc.	130.08	291.60
9 40,001-50,000 inc.	188.28	360.00
10 50,001-60,000 inc.	311.88	515.40

11 In addition to the registration fees provided for in this subsection, there
 12 shall be an additional registration fee imposed of twenty-five dollars
 13 (\$25.00).

14 (2) There shall be paid on all commercial vehicles, irrespective of
 15 body type, and on all farm vehicles having a maximum gross weight in excess
 16 of sixty thousand (60,000) pounds, an annual registration fee in the amount
 17 prescribed by subsection (8) of this section, as applicable.

18 (3) In addition, the annual registration fee for trailers shall be:

19 (a) Trailer or semitrailer in a combination of vehicles\$15.00

20 (b) Rental utility trailer with a gross weight of two thousand (2,000)
 21 pounds or less\$8.00

22 (c) Rental utility trailer with a gross weight over two thousand
 23 (2,000) pounds\$15.00

24 (4) As an option to the trailer and semitrailer and rental utility
 25 trailer annual registrations issued pursuant to subsection (3) of this
 26 section, the department may provide a nonexpiring plate and registration
 27 for trailers and semitrailers, and an optional, extended registration for
 28 rental utility trailers.

29 (a) For trailers and semitrailers, the nonexpiring registration fee
 30 shall be ninety-nine dollars (\$99.00). The license plate shall remain
 31 on the trailer or semitrailer until the registration is canceled or re-
 32 voked. No part of the fee is subject to refund. However, the registrant
 33 may transfer the nonexpiring plate and registration to another trailer
 34 or semitrailer titled to the registrant if the original registration
 35 date is prior to July 1, 2009. The registration document shall be the
 36 official record of the status of the nonexpiring registration and no
 37 registration fee shall be required after the initial registration is
 38 paid. No validation sticker shall be required or issued for such nonex-
 39 piring license plate.

40 (i) Registration of a trailer or semitrailer based in another ju-
 41 risdiction may be issued when the registrant provides a valid ju-
 42 risdiction title or ownership document and certification state-
 43 ment, and no title transfer will be required.

44 (ii) Periodic verification will be made to confirm ownership sta-
 45 tus. Failure of the owner to comply with the verification request
 46 to confirm ownership within thirty (30) days, shall result in can-
 47 cellation of the permanent plate registration.

1 (b) Idaho based trailer manufacturers may purchase trailer and semi-
2 trailer registration from the department. The manufacturer may issue
3 the annual registration to foreign-based purchasers utilizing a manu-
4 facturer's certificate of origin or manufacturer's statement of origin
5 as proof of ownership. If the foreign-based purchaser subsequently ob-
6 tains an Idaho nonexpiring registration as provided in paragraph (a) of
7 this subsection prior to annual registration expiration, the amount of
8 the annual registration fee shall be applied to the nonexpiring regis-
9 tration fee provided that the customer acquires a title for such vehi-
10 cle.

11 (c) For rental utility trailers, the registrant may prepay the annual
12 registration for an additional one (1), two (2), three (3) or four (4)
13 years, but in no event shall the optional registration period extend be-
14 yond five (5) years. The fee shall be as specified in subsection (3) (b)
15 or (c) of this section. A pressure-sensitive sticker shall be used to
16 validate the license plate. The license plate shall become void if the
17 owner's interest in the rental utility trailer changes during the five
18 (5) year period. If the owner fails to enter the rental utility trailer
19 on the annual renewal application during the five (5) year period, the
20 registration record shall be purged. Any unrenewed plate shall be re-
21 turned to the department if it is not entered on the renewal applica-
22 tion.

23 (5) A fleet registration option is available to owners who have
24 twenty-five (25) or more commercial or farm vehicles or any combination
25 thereof. Such owners may register all of their company vehicles with the
26 department in lieu of registering with a county assessor. To qualify the
27 fleet must be owned and operated under the unified control of one (1) person
28 and the vehicles must be physically garaged and maintained in two (2) or more
29 counties. Fleet registration shall not include fleets of rental vehicles.
30 The department shall provide a registration application to the owner and the
31 owner shall provide all information that the department determines is neces-
32 sary. The department shall devise a special license plate numbering system
33 for fleet-registered vehicles as an alternative to county license plates.
34 The fleet registration application and all subsequent registration renewals
35 shall include the physical address where a vehicle is principally used,
36 garaged and maintained. The fleet owner shall report the physical address to
37 the department upon initial registration, on each renewal, and at any time a
38 vehicle registered under this option is permanently transferred to another
39 location.

40 (6) If the ownership of a vehicle changes during the registration pe-
41 riod, the original owner may transfer the plate to another vehicle. The re-
42 maining fee shall be credited against the cost of the new registration. Re-
43 funds may be given for any unexpired portion of the vehicle registration fee
44 if the plate is not transferred by the owner to another vehicle. Any request
45 for refund shall include surrender of the license plate, validation sticker
46 and registration document. Owners of vehicles registered under the inter-
47 national registration plan may request a refund of the unexpired portion of
48 the Idaho vehicle registration fee by presenting evidence from the base ju-
49 risdiction that the license plate, validation sticker and registration doc-
50 ument have been surrendered. A license plate shall not be transferred to an-

1 other owner when the ownership of a vehicle changes. The owner shall obtain a
2 replacement plate, validation sticker if required, and a registration docu-
3 ment when a plate is lost, destroyed or becomes illegible.

4 (7) An administrative fee of four dollars (\$4.00) shall be paid and de-
5 posited to the state highway account on all registrations completed by the
6 department under subsection (1) or (8) (a) of this section. Vehicles regis-
7 tered under subsection (8) (b) of this section shall pay the fee provided in
8 section 49-435(2), Idaho Code.

9 (8) There shall be paid on all commercial and farm vehicles having a
10 maximum gross weight in excess of sixty thousand (60,000) pounds, a regis-
11 tration fee based upon the maximum gross weight of a vehicle as declared by
12 the owner and the total number of miles driven on roads and highways in the
13 state, county, city and highway district systems in Idaho, and if registered
14 under the international registration plan (IRP), in all other jurisdic-
15 tions. The appropriate registration fee shall be determined as follows:

16 (a) If the owner registers vehicles under the international registra-
17 tion plan (IRP), the appropriate mileage column shall be determined by
18 the total miles an owner operated a fleet of vehicles on roads and high-
19 ways in the state, county, city and highway district systems in Idaho
20 and in all other jurisdictions in the preceding year, as defined in sec-
21 tion 49-117, Idaho Code, and by the maximum gross weight of each vehicle
22 within a fleet.

23 (b) If the owner registers vehicles under the international registra-
24 tion plan and determines that the average international registration
25 plan fleet miles, calculated by dividing the total IRP fleet miles in
26 all jurisdictions by the number of registered vehicles, is less than
27 fifty thousand one (50,001) miles, the owner may apply to the depart-
28 ment for refund of a portion of the registration fees paid, consistent
29 with the fee schedules set forth in this section. The department shall
30 provide an application for the refund. An owner making application for
31 refund under this section shall be subject to auditing as provided in
32 section 49-439, Idaho Code.

33 (c) If the owner is not registering vehicles under the international
34 registration plan, the appropriate mileage column shall be determined
35 by the total miles the owner operated each of the vehicles to be regis-
36 tered on roads and highways in the state, county, city and highway dis-
37 trict systems in Idaho in the preceding year and by the maximum gross
38 weight of each vehicle.

	Maximum Gross Weight of Vehicle (Pounds)	Total Miles Driven				
		1 to 7,500	7,501 to 20,000	20,001 to 35,000	35,001 to 50,000	Over 50,000
1						
2						
3						
4						
5						
6	60,001-62,000	\$223	\$ 511	\$ 789	\$1,068	\$1,560
7	62,001-64,000	\$251	\$ 576	\$ 890	\$1,205	\$1,760
8	64,001-66,000	\$280	\$ 642	\$ 992	\$1,342	\$1,960
9	66,001-68,000	\$309	\$ 707	\$1,093	\$1,479	\$2,160
10	68,001-70,000	\$337	\$ 773	\$1,194	\$1,615	\$2,360
11	70,001-72,000	\$366	\$ 838	\$1,295	\$1,752	\$2,560
12	72,001-74,000	\$394	\$ 904	\$1,396	\$1,889	\$2,760
13	74,001-76,000	\$423	\$ 969	\$1,498	\$2,026	\$2,960
14	76,001-78,000	\$451	\$1,035	\$1,599	\$2,163	\$3,160
15	78,001-80,000	\$480	\$1,100	\$1,700	\$2,300	\$3,360
16	80,001-82,000	\$494	\$1,133	\$1,751	\$2,368	\$3,460
17	82,001-84,000	\$509	\$1,165	\$1,801	\$2,437	\$3,560
18	84,001-86,000	\$523	\$1,198	\$1,852	\$2,505	\$3,660
19	86,001-88,000	\$537	\$1,231	\$1,902	\$2,574	\$3,760
20	88,001-90,000	\$551	\$1,264	\$1,953	\$2,642	\$3,860
21	90,001-92,000	\$566	\$1,296	\$2,004	\$2,711	\$3,960
22	92,001-94,000	\$580	\$1,329	\$2,054	\$2,779	\$4,060
23	94,001-96,000	\$594	\$1,362	\$2,105	\$2,848	\$4,160
24	96,001-98,000	\$609	\$1,395	\$2,155	\$2,916	\$4,260
25	98,001-100,000	\$623	\$1,427	\$2,206	\$2,985	\$4,360
26	100,001-102,000	\$637	\$1,460	\$2,257	\$3,053	\$4,460
27	102,001-104,000	\$651	\$1,493	\$2,307	\$3,121	\$4,560
28	104,001-106,000	\$666	\$1,526	\$2,358	\$3,190	\$4,660
29	106,001-108,000	\$680	\$1,558	\$2,408	\$3,258	\$4,760
30	108,001-110,000	\$694	\$1,591	\$2,459	\$3,327	\$4,860
31	110,001-112,000	\$709	\$1,624	\$2,510	\$3,395	\$4,960
32	112,001-114,000	\$723	\$1,657	\$2,560	\$3,464	\$5,060
33	114,001-116,000	\$737	\$1,689	\$2,611	\$3,532	\$5,160
34	116,001-118,000	\$751	\$1,722	\$2,661	\$3,601	\$5,260
35	118,001-120,000	\$766	\$1,755	\$2,712	\$3,669	\$5,360
36	120,001-122,000	\$780	\$1,788	\$2,763	\$3,738	\$5,460
37	122,001-124,000	\$794	\$1,820	\$2,813	\$3,806	\$5,560
38	124,001-126,000	\$809	\$1,853	\$2,864	\$3,874	\$5,660
39	126,001-128,000	\$823	\$1,886	\$2,914	\$3,943	\$5,760
40	128,001-129,000	\$837	\$1,918	\$2,965	\$4,011	\$5,860

1 In addition to the registration fees provided for in this subsection, there
 2 shall be an additional registration fee imposed of twenty-five dollars
 3 (\$25.00).

4 (d) In addition to the fees set forth in paragraphs (a) and (c) of this
 5 subsection (8), an owner or operator may purchase a temporary permit as
 6 provided in section 49-432(2), Idaho Code, for operation of a vehicle at
 7 a weight in excess of the current, valid, registered maximum gross vehi-
 8 cle weight. The permit so issued shall be specific to the motor vehicle
 9 to which it is issued. No permit or fee shall be transferable or appor-
 10 tionable to any other vehicle, nor shall any such fee be refundable.

11 (e) Any commercial or farm vehicle registered for more than sixty thou-
 12 sand (60,000) pounds up to one hundred six thousand (106,000) pounds
 13 traveling fewer than two thousand five hundred (2,500) miles annually
 14 on roads and highways in the state, county, city and highway district
 15 systems in Idaho shall pay an annual registration fee of two hundred
 16 fifty-five dollars (\$255). The provisions of section 49-437(2), Idaho
 17 Code, shall not apply to vehicles registered under this subsection
 18 (8) (e).

19 (9) (a) During the first registration year that the fee schedule in sub-
 20 section (8) (c) of this section is in use, an owner shall use the mileage
 21 data from the records used to report the mileage use fee in the immedi-
 22 ately preceding year as the basis for determining the appropriate reg-
 23 istration fee schedule.

24 (b) Any owner who registers a motor vehicle for the first time and who
 25 has no mileage history for the vehicle shall estimate the miles to de-
 26 termine the appropriate fee schedule in subsection (8) (c) of this sec-
 27 tion. When estimating the miles, the owner shall provide a statement on
 28 the application of the method used to arrive at the estimated miles.

29 (c) Any owner using any fee schedule other than the highest fee schedule
 30 under subsection (8) (c) of this section, shall certify at the time of
 31 registration that the miles operated in the preceding year do not exceed
 32 the schedule applied for. Any owner using a fee schedule under subsec-
 33 tion (8) (c) of this section that is less than the highest schedule shall
 34 maintain records to substantiate the use of the schedule as required by
 35 section 49-439, Idaho Code.

36 (10) An owner registering under subsection (8) (a) or (8) (c) of this sec-
 37 tion may elect to pay the full annual registration fee at the time of regis-
 38 tration or renewal of registration, or an owner may pay at least one-quarter
 39 (1/4) of the annual registration fee due. The remainder of the annual Idaho
 40 registration fee shall be paid in three (3) equal installments on dates as
 41 billed by the department.

42 (11) An owner registering or renewing a registration under subsection
 43 (8) (a) of this section electing to use installment payments as provided in
 44 subsection (10) of this section, shall pay all of the fees due to other IRP
 45 jurisdictions in addition to one-quarter (1/4) of the Idaho fee due at the
 46 time of registration or reregistration. The remainder of the annual Idaho
 47 registration fee shall be paid in three (3) equal installments on dates as
 48 billed by the department.

49 (12) If any vehicle or combinations of vehicles haul nonreducible
 50 loads, as authorized under the provisions of section 49-1004, Idaho Code,

1 and weigh less than the starting weights per axle configuration listed in
 2 column 1 of subsection (2), section 49-1004, Idaho Code, then and in that
 3 event there shall be paid for that vehicle, in addition to the other fees
 4 required in this section, an additional use fee of 2.1 mills per mile for each
 5 two thousand (2,000) pounds or fraction thereof of the maximum gross weight
 6 in excess of those set forth in section 49-1001, Idaho Code.

7 SECTION 3. That Chapter 4, Title 49, Idaho Code, be, and the same is
 8 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
 9 ignated as Section 49-457, Idaho Code, and to read as follows:

10 49-457. ELECTRIC VEHICLE FEE -- HYBRID VEHICLE FEE. (1) An electric ve-
 11 hicle fee of one hundred forty dollars (\$140) shall be collected in addi-
 12 tion to all other registration fees assessed pursuant to this chapter on each
 13 electric vehicle registered.

14 (2) A hybrid vehicle fee of seventy-five dollars (\$75.00) shall be col-
 15 lected in addition to all other registration fees assessed pursuant to this
 16 chapter on each hybrid vehicle registered.

17 (3) All fees provided for in this section shall be deposited to the
 18 highway distribution account as established in section 40-701, Idaho Code,
 19 and shall be apportioned as provided for in that section.

20 (4) For purposes of this chapter, "electric vehicle" means a vehicle
 21 powered only by a form of electricity and "hybrid vehicle" means a motor ve-
 22 hicle with a hybrid propulsion system that operates on both an alternative
 23 fuel, including electricity, and traditional fuel.

24 SECTION 4. That Section 63-2402, Idaho Code, be, and the same is hereby
 25 amended to read as follows:

26 63-2402. IMPOSITION OF TAX UPON MOTOR FUEL. (1) A tax is hereby imposed
 27 upon the distributor who receives motor fuel in this state. The legal inci-
 28 dence of the tax imposed under this section is borne by the distributor. The
 29 tax becomes due and payable upon receipt of the motor fuel in this state by
 30 the distributor unless such tax liability has previously accrued to another
 31 distributor pursuant to this section. The tax shall be imposed without re-
 32 gard to whether use is on a governmental basis or otherwise, unless exempted
 33 by this chapter.

34 (2) The tax imposed in this section shall be at the rate of ~~twenty-five~~
 35 thirty-two cents (2532¢) per gallon of motor fuel received. This tax shall
 36 be subject to the exemptions, deductions and refunds set forth in this chap-
 37 ter.

38 (3) Nothing in this chapter shall prohibit the distributor who is li-
 39 able for payment of the tax imposed under subsection (1) of this section from
 40 including as part of the selling price an amount equal to such tax on motor
 41 fuels sold or delivered by such distributor; provided however, that nothing
 42 in this chapter shall be deemed to impose tax liability on any person to whom
 43 such fuel is sold or delivered except as provided in subsection (6) of this
 44 section.

1 (4) Any person coming into this state in a motor vehicle may transport
 2 in the manufacturer's original tank of that vehicle, for his own use only,
 3 not more than thirty (30) gallons of motor fuel for the purpose of operating
 4 that motor vehicle, without complying with the provisions of this chapter.

5 (5) The tax imposed in this section does not apply to:

6 (a) Special fuels that have been dyed at a refinery or terminal under
 7 the provisions of 26 U.S.C. section 4082 and regulations adopted there-
 8 under, or under the clean air act and regulations adopted thereunder ex-
 9 cept as provided in section 63-2425, Idaho Code; or

10 (b) Special fuel dispensed into a motor vehicle which uses gaseous spe-
 11 cial fuels and which displays a valid gaseous special fuels permit under
 12 section 63-2424, Idaho Code; or

13 (c) Special fuels that are gaseous special fuels, as defined in section
 14 63-2401, Idaho Code, except that part thereof that is delivered into the
 15 fuel supply tank or tanks of a motor vehicle; or

16 (d) Aircraft engine fuel subject to tax under section 63-2408, Idaho
 17 Code.

18 (6) Should the distributor of first receipt be exempt from imposi-
 19 tion of the tax as a matter of federal law, by virtue of its status as a
 20 ~~federally-recognized~~ federally recognized Indian tribe or member of such
 21 tribe, such distributor shall not bear the tax's legal incidence and must
 22 pass the tax through as part of the selling price of the fuel. Such distrib-
 23 utor shall retain the administrative obligation to remit the tax, and such
 24 obligation shall accrue upon receipt in accordance with subsection (1) of
 25 this section. Should a retailer otherwise subject to the tax be exempt from
 26 imposition of the tax as a matter of federal law, by virtue of its status as
 27 a ~~federally-recognized~~ federally recognized Indian tribe or member of such
 28 tribe, the retailer shall not bear the tax's legal incidence and must pass
 29 the tax through as part of the selling price of the fuel to the consumer, un-
 30 less such consumer is exempt from imposition of the tax as a matter of federal
 31 law, by virtue of its status as a ~~federally-recognized~~ federally recognized
 32 Indian tribe or membership in such tribe, and the retailer shall be entitled
 33 to claim a credit against taxes otherwise due and owing under this chapter or
 34 a tax refund, together with interest, attributable to the fuel purchased by
 35 such consumer.

36 SECTION 5. That Section 63-2412, Idaho Code, be, and the same is hereby
 37 amended to read as follows:

38 63-2412. DISTRIBUTION OF TAX REVENUES FROM TAX ON GASOLINE AND AIRCRAFT
 39 ENGINE FUEL. (1) The revenues received from the taxes imposed by sections
 40 63-2402 and 63-2421, Idaho Code, upon the receipt or use of gasoline, and any
 41 penalties, interest, or deficiency additions, shall be distributed periodi-
 42 cally as follows:

43 (a) An amount of money equal to the actual cost of collecting, admin-
 44 istering and enforcing the gasoline tax requirements by the commission,
 45 as determined by it shall be retained by the commission. The amount re-
 46 tained by the commission shall not exceed the amount authorized to be
 47 expended by appropriation by the legislature. Any unencumbered balance
 48 in excess of the actual cost of collecting, administering and enforcing

1 the gasoline tax requirements by the commission at the end of each fis-
2 cal year shall be distributed as listed in paragraph (f) of this subsec-
3 tion.

4 (b) An amount of money shall be distributed to the state refund account
5 sufficient to pay current refund claims. All refunds authorized by the
6 commission to be paid shall be paid from the state refund account and
7 those moneys are hereby continuously appropriated for that purpose.

8 (c) As soon as possible after the beginning of each fiscal year, the sum
9 of two hundred fifty thousand dollars (\$250,000) shall be distributed
10 to the railroad grade crossing protection account in the dedicated
11 fund, to pay the amounts from the account pursuant to the provisions of
12 section 62-304C, Idaho Code.

13 (d) As soon as possible after the beginning of each fiscal year, the
14 sum of one hundred thousand dollars (\$100,000) shall be distributed to
15 the local bridge inspection account in the dedicated fund, to pay the
16 amounts from the account pursuant to the provisions of section 40-703,
17 Idaho Code.

18 (e) An amount of money equal to seven percent (7%) shall be distributed
19 to the state highway account established in section 40-702, Idaho Code.

20 (f) From the balance remaining with the commission after distributing
21 the amounts in paragraphs (a) through (e) of subsection (1) of this sec-
22 tion:

23 1. One and twenty-eight hundredths percent (1.28%) shall be
24 distributed as follows: sixty-six percent (66%) of the one and
25 twenty-eight hundredths percent (1.28%) shall be distributed
26 to the waterways improvement account, as created in chapter 15,
27 title 57, Idaho Code. Up to twenty percent (20%) of the moneys
28 distributed to the waterways improvement account under the pro-
29 visions of this paragraph may be used by the department of parks
30 and recreation to defray administrative costs. Any moneys un-
31 used at the end of the fiscal year by the department of parks and
32 recreation shall be returned to the state treasurer for deposit in
33 the waterways improvement account. Thirty-three percent (33%) of
34 the one and twenty-eight hundredths percent (1.28%) shall be dis-
35 tributed into the park and recreation capital improvement account
36 as created in section 57-1801, Idaho Code. One percent (1%) of
37 the one and twenty-eight hundredths percent (1.28%) shall be dis-
38 tributed to the search and rescue fund created in section 67-2913,
39 Idaho Code;

40 2. One and twenty-eight hundredths percent (1.28%) shall be
41 distributed as follows: sixty-six percent (66%) of the one and
42 twenty-eight hundredths percent (1.28%) shall be distributed to
43 the off-road motor vehicle account, as created in section 57-1901,
44 Idaho Code. Up to twenty percent (20%) of the moneys distributed
45 to the off-road motor vehicle account by this subparagraph may be
46 used by the department of parks and recreation to defray adminis-
47 trative costs. Any moneys unused at the end of the fiscal year by
48 the department of parks and recreation shall be returned to the
49 state treasurer for deposit in the off-road motor vehicle account.
50 Thirty-three percent (33%) of the one and twenty-eight hundredths

percent (1.28%) shall be distributed into the park and recreation capital improvement account as created in section 57-1801, Idaho Code. One percent (1%) of the one and twenty-eight hundredths percent (1.28%) shall be distributed to the search and rescue fund created in section 67-2913, Idaho Code; and

3. Forty-four hundredths percent (.44%) shall be distributed to the park and recreation capital improvement account as created in section 57-1801, Idaho Code, to be used solely to develop, construct, maintain and repair roads, bridges and parking areas within and leading to parks and recreation areas of the state.

4. The balance remaining shall be distributed to the highway distribution account created in section 40-701, Idaho Code.

(2) Provided however, the distribution pursuant to subsection (1) of this section of revenues received from the taxes imposed pursuant to section 63-2402(2), Idaho Code, shall apply only to twenty-five cents (25¢) of every thirty-two cents (32¢) received. The remaining seven cents (7¢) of every thirty-two cents (32¢) received pursuant to the provisions of section 63-2402(2), Idaho Code, shall be distributed as follows:

(a) Sixty percent (60%) to the state highway account; and

(b) Forty percent (40%) to be distributed pursuant to the provisions of section 40-709, Idaho Code.

(3) The revenues received from the taxes imposed by section 63-2408, Idaho Code, and any penalties, interest, and deficiency amounts, shall be distributed as follows:

(a) An amount of money shall be distributed to the state refund account sufficient to pay current refund claims. All refunds authorized by the commission to be paid shall be paid from the state refund account, and those moneys are hereby continuously appropriated.

(b) The balance remaining of all the taxes collected shall be distributed to the state aeronautics account, as provided in section 21-211, Idaho Code.

SECTION 6. That Chapter 7, Title 40, Idaho Code, be, and the same is hereby amended by the addition thereto of a NEW SECTION, to be known and designated as Section 40-719, Idaho Code, and to read as follows:

40-719. STRATEGIC INITIATIVES PROGRAM. (1) The Idaho transportation department shall establish and maintain a strategic initiatives program. The purpose of the program is to fund transportation projects that are proposed by the department's six (6) districts. Proposed projects shall compete for strategic initiative program selection and funding on a statewide basis based on an analysis of their return on investment in the following categories:

(a) Safety, including the projected reduction of crashes, injuries and fatalities;

(b) Mobility, including projected traffic-flow improvements for freight and passenger cars;

(c) Economic opportunity, including the projected cost-benefit ratio for users and businesses;

(d) The repair and maintenance of bridges; and

1 (e) The purchase of public rights-of-way.

2 (2) There is hereby established in the state treasury the strategic
3 initiatives program fund to which shall be deposited:

4 (a) Notwithstanding the provisions of section 57-814, Idaho Code, the
5 provisions of this paragraph shall only be in effect from the effective
6 date of this act through May 31, 2017. The state controller shall trans-
7 fer fifty percent (50%) of any excess cash balance from the general fund
8 to the strategic initiatives program fund upon the financial close of
9 the current fiscal year subject to the following criteria: When cal-
10 culating any excess cash balance the state controller shall first pro-
11 vide for the ending balance as determined by the legislative record to
12 be carried over into the next fiscal year, plus an amount sufficient to
13 cover encumbrances as approved by the division of financial management,
14 and an amount sufficient to cover any reappropriation as authorized by
15 the legislature.

16 (b) Any other appropriated moneys for funding of the strategic initia-
17 tives program.
18 Interest earned on the investment of idle moneys in the fund shall be paid
19 to the fund. All moneys in the fund shall be used for funding the strategic
20 initiatives program.

21 SECTION 7. That Section 57-814, Idaho Code, be, and the same is hereby
22 amended to read as follows:

23 57-814. BUDGET STABILIZATION FUND. (1) There is hereby created in the
24 state treasury the budget stabilization fund for the purpose of meeting gen-
25 eral fund revenue shortfalls and to meet expenses incurred as the result of
26 a major disaster declared by the governor. All moneys in the budget reserve
27 account at the date of approval of this act shall be transferred to the budget
28 stabilization fund. Interest earnings from the investment of moneys in this
29 fund by the state treasurer shall be credited to the permanent building ac-
30 count subject to the provisions of section 67-1210, Idaho Code.

31 (2) Subject to the requirements of section 63-3203, Idaho Code, the
32 state controller shall annually transfer moneys from the general fund to the
33 budget stabilization fund ~~subject to the following criteria:~~ if the state
34 controller certifies that the receipts to the general fund for the fiscal
35 year just ending have exceeded the receipts of the previous fiscal year by
36 more than four percent (4%), then the state controller shall transfer all
37 general fund collections in excess of said four percent (4%) to the budget
38 stabilization fund, up to a maximum of one percent (1%) of the actual general
39 fund collections of the prior fiscal year. The state controller shall make
40 the transfer upon the financial close of the current fiscal year.

41 ~~(a) If the state controller certifies that the receipts to the general~~
42 ~~fund for the fiscal year just ending have exceeded the receipts of the~~
43 ~~previous fiscal year by more than four percent (4%), then the state con-~~
44 ~~troller shall transfer all general fund collections in excess of said~~
45 ~~four percent (4%) increase to the budget stabilization fund, up to a~~
46 ~~maximum of one percent (1%) of the actual general fund collections of~~
47 ~~the fiscal year just ending. The state controller shall make the trans-~~

~~fers in four (4) equal amounts during September, December, March and June of the next fiscal year.~~

~~(b) The amount of moneys in the budget stabilization fund shall not exceed ten percent (10%) of the total general fund receipts for the fiscal year just ending.~~

~~(c) The state controller shall transfer moneys in the budget stabilization fund in excess of the limit imposed in subsection (2) (b) of this section to the general fund.~~

(3) The state controller shall transfer fifty percent (50%) of any excess cash balance from the general fund to the budget stabilization fund upon the financial close of the current fiscal year subject to the following criteria: When calculating any excess cash balance the state controller shall first provide for the ending balance as determined by the legislative record to be carried over into the next fiscal year, plus an amount sufficient to cover encumbrances as approved by the division of financial management, and an amount sufficient to cover any reappropriation as authorized by the legislature.

(4) If a majority of the membership of each house of the legislature adopt a concurrent resolution requesting the amount of the transfer specified in subsection (2) of this section be reduced, the state controller shall reduce the amount of the transfer.

(45) Appropriations of moneys from the budget stabilization fund in any year shall be limited to fifty percent (50%) after the fund balance has reached ten percent (10%).

SECTION 8. That Section 57-814, Idaho Code, is, and the same is hereby repealed.

SECTION 9. That Chapter 8, Title 57, Idaho Code, be, and the same is hereby amended by the addition thereto of a NEW SECTION, to be known and designated as Section 57-814, Idaho Code, and to read as follows:

57-814. BUDGET STABILIZATION FUND. (1) There is hereby created in the state treasury the budget stabilization fund for the purpose of meeting general fund revenue shortfalls and to meet expenses incurred as the result of a major disaster declared by the governor. All moneys in the budget reserve account at the date of approval of this act shall be transferred to the budget stabilization fund. Interest earnings from the investment of moneys in this fund by the state treasurer shall be credited to the permanent building account subject to the provisions of section 67-1210, Idaho Code.

(2) Subject to the requirements of section 63-3203, Idaho Code, the state controller shall annually transfer moneys from the general fund to the budget stabilization fund subject to the following criteria:

(a) If the state controller certifies that the receipts to the general fund for the fiscal year just ending have exceeded the receipts of the previous fiscal year by more than four percent (4%), then the state controller shall transfer all general fund collections in excess of said four percent (4%) increase to the budget stabilization fund, up to a maximum of one percent (1%) of the actual general fund collections of the fiscal year just ending. The state controller shall make the trans-

1 fers in four (4) equal amounts during September, December, March and
2 June of the next fiscal year.

3 (b) The amount of moneys in the budget stabilization fund shall not ex-
4 ceed ten percent (10%) of the total general fund receipts for the fiscal
5 year just ending.

6 (c) The state controller shall transfer moneys in the budget stabiliza-
7 tion fund in excess of the limit imposed in subsection (2) (b) of this
8 section to the general fund.

9 (3) If a majority of the membership of each house of the legislature
10 adopt a concurrent resolution requesting the amount of the transfer speci-
11 fied in subsection (2) of this section be reduced, the state controller shall
12 reduce the amount of the transfer.

13 (4) Appropriations of moneys from the budget stabilization fund in
14 any year shall be limited to fifty percent (50%) after the fund balance has
15 reached ten percent (10%).

16 SECTION 10. LEGISLATIVE INTENT. It is the intent of the Legislature
17 that on or before January 1, 2019, there shall be imposed on all commercial
18 vehicles, irrespective of body type, and on all farm vehicles having a max-
19 imum gross weight in excess of sixty thousand (60,000) pounds, an annual
20 registration fee and in addition thereto, an operating fee by weight class
21 based on the total miles the owner operated such vehicle on roads and high-
22 ways in the state, county, city and highway district systems in Idaho during
23 each quarter of the calendar year.

24 SECTION 11. LEGISLATIVE INTENT. It is the intent of the Legislature
25 that all additional funds collected under the provisions of this act, re-
26 mitted to the Idaho Transportation Department or entities subject to the
27 distribution provisions of Section 40-709, Idaho Code, shall be used exclu-
28 sively for road and bridge maintenance and replacement projects both at the
29 state and local level.

30 SECTION 12. LEGISLATIVE INTENT. It is the intent of the Legislature
31 that the Idaho Transportation Department, and all local units of government
32 receiving funds collected under the provisions of this act, shall prepare an
33 annual report and deliver the same to the Senate Transportation Committee
34 and the House Transportation and Defense Committee on or before the first
35 day of each legislative session. Local units of government shall submit
36 report information to the Local Highway Technical Assistance Council, which
37 shall compile the reporting information into one report for submission. The
38 reports shall include a full accounting of the additional funds collected
39 under the provisions of this act and how such funds were expended. Such
40 report shall also include an updated assessment of the ongoing maintenance
41 funding needs.

42 SECTION 13. LEGISLATIVE INTENT. It is the intent of the Legislature
43 that the Idaho State Police and the State Tax Commission shall, no later than
44 the first day of the 2016 legislative session, provide recommendations to
45 the Senate Transportation Committee and the House Transportation and De-

1 fense Committee on greater enforcement of the prohibition of dyed fuel and
2 other untaxed fuel use on Idaho roads and highways.

3 SECTION 14. LEGISLATIVE INTENT. This legislation is intended to be an
4 interconnected solution to raise revenue for Idaho's transportation infra-
5 structure and maintenance.

6 SECTION 15. That Section 40-701, Idaho Code, be, and the same is hereby
7 amended to read as follows:

8 40-701. HIGHWAY DISTRIBUTION ACCOUNT -- APPORTIONMENT. (1) There is
9 established in the state treasury an account known as the "Highway Distribu-
10 tion Account," to which shall be credited:

11 (a) Moneys as provided by sections 63-2412(1)(f)4. and 63-2418(4),
12 Idaho Code;

13 (b) All moneys collected by the department, their agents and vendors,
14 and county assessors and sheriffs, under the provisions of title 49,
15 Idaho Code, except as otherwise specifically provided for; and

16 (c) All other moneys as may be provided by law.

17 (2) The highway distribution account shall be apportioned as follows:

18 (a) Thirty-eight percent (38%) to local units of government as provided
19 in section 40-709, Idaho Code;

20 (b) Fifty-seven percent (57%) to the state highway account established
21 in section 40-702, Idaho Code; and

22 (c) Five percent (5%) to the law enforcement account, established in
23 section 67-2914, Idaho Code. The state controller shall cause the re-
24 mittance of the moneys apportioned to local units of government not
25 later than January 25, April 25, July 25 and October 25 of each year,
26 and to the state highway account and the law enforcement account as the
27 moneys become available to the highway distribution account.

28 (3) All new revenues generated by increases in registration fees and
29 fees on electric and hybrid vehicles pursuant to the provisions of House Bill
30 No. 312, as amended in the Senate, as amended in the Senate, during the first
31 regular session of the sixty-third Idaho legislature, shall be apportioned
32 as follows:

33 (a) Forty percent (40%) to local units of government as provided in sec-
34 tion 40-709, Idaho Code; and

35 (b) Sixty percent (60%) to the state highway account established in
36 section 40-702, Idaho Code.

37 (4) Interest earned on the investment of idle moneys in the highway dis-
38 tribution account shall be paid to the highway distribution account.

39 (45) All idle moneys in the dedicated highway trust or asset accounts or
40 subaccounts established from highway user revenues, reimbursements, fees or
41 permits shall be invested by the state treasurer in the same manner as pro-
42 vided under section 67-1210, Idaho Code, with respect to other surplus or
43 idle moneys in the state treasury. Interest earned on the investments shall
44 be returned to the various highway trust or asset accounts and subaccounts.

45 SECTION 16. SEVERABILITY. The provisions of this act are hereby de-
46 clared to be severable and if any provision of this act or the application

1 of such provision to any person or circumstance is declared invalid for any
 2 reason, such declaration shall not affect the validity of the remaining por-
 3 tions of this act.

4 SECTION 17. An emergency existing therefor, which emergency is hereby
 5 declared to exist, Sections 6 and 7 of this act shall be in full force and ef-
 6 fect on and after passage and approval. Sections 1, 2, 3, 4, 5, 10, 11, 12,
 7 13, 14, 15 and 16 of this act shall be in full force and effect on and after
 8 July 1, 2015. Section 7 of this act shall be null, void and of no force and ef-
 9 fect on and after May 31, 2017. Sections 8 and 9 of this act shall be in full
 10 force and effect on and after May 31, 2017."

11 AMENDMENT TO THE CORRECTION TO TITLE

12 On page 4 of the amendment, delete lines 25 through 31, and insert:
 13 "RELATING TO TRANSPORTATION; AMENDING SECTION 49-402, IDAHO CODE, TO REVISE
 14 REGISTRATION FEES; AMENDING SECTION 49-434, IDAHO CODE, TO PROVIDE FOR
 15 ADDITIONAL REGISTRATION FEES; AMENDING CHAPTER 4, TITLE 49, IDAHO CODE,
 16 BY THE ADDITION OF A NEW SECTION 49-457, IDAHO CODE, TO PROVIDE A FEE
 17 FOR ELECTRIC AND HYBRID VEHICLES, TO PROVIDE FOR THE DEPOSIT OF FEES AND
 18 TO DEFINE TERMS; AMENDING SECTION 63-2402, IDAHO CODE, TO REVISE THE
 19 TAX IMPOSED ON MOTOR FUEL AND TO MAKE TECHNICAL CORRECTIONS; AMENDING
 20 SECTION 63-2412, IDAHO CODE, TO REVISE PROVISIONS RELATING TO THE DIS-
 21 TRIBUTION OF TAX IMPOSED ON MOTOR FUEL; AMENDING CHAPTER 7, TITLE 40,
 22 IDAHO CODE, BY THE ADDITION OF A NEW SECTION 40-719, IDAHO CODE, TO PRO-
 23 VIDE FOR THE STRATEGIC INITIATIVES PROGRAM, TO ESTABLISH THE STRATEGIC
 24 INITIATIVES PROGRAM FUND, TO PROVIDE FOR THE DEPOSIT OF CERTAIN MONEYS
 25 INTO THE FUND AND TO PROVIDE FOR USE OF MONEYS IN THE FUND; AMENDING SEC-
 26 TION 57-814, IDAHO CODE, TO REVISE PROVISIONS RELATING TO TRANSFERS OF
 27 MONEYS INTO THE BUDGET STABILIZATION FUND, TO PROVIDE FOR THE TRANSFER
 28 OF CERTAIN EXCESS CASH BALANCES INTO THE BUDGET STABILIZATION FUND AND
 29 TO REMOVE PROVISIONS RELATING TO THE MAXIMUM FUND BALANCE; REPEALING
 30 SECTION 57-814, IDAHO CODE, RELATING TO THE BUDGET STABILIZATION FUND;
 31 AMENDING CHAPTER 8, TITLE 57, IDAHO CODE, BY THE ADDITION OF A NEW SEC-
 32 TION 57-814, IDAHO CODE, TO PROVIDE FOR THE BUDGET STABILIZATION FUND;
 33 PROVIDING LEGISLATIVE INTENT; AMENDING SECTION 40-701, IDAHO CODE, TO
 34 PROVIDE FOR DISTRIBUTION OF CERTAIN MONEYS; PROVIDING FOR SEVERABIL-
 35 ITY; DECLARING AN EMERGENCY AND PROVIDING EFFECTIVE DATES."